

**EXHIBIT D-3**

**(Detail of Time Billed)**

LIBERI JM	05/04/10	1.70	REVIEW DOCUMENTS AND INFORMATION RE: RESPONSES TO US SIGNS DISCOVERY REQUESTS (0.6); CORRESPOND WITH COUNSEL TO MINER FLEET SEEKING ADDITIONAL INFORMATION RE: ASSERTED CLAIMS (0.3); REVIEW ADDITIONAL DATA PROVIDED RE: CLAIMS (0.4); REVIEW CORRESPONDENCE FROM INSURERS RE: POTENTIAL CLAIMS (0.4).
LIBERI JM	05/10/10	9.20	REVIEW SUBPOENA SERVED ON DEBTORS BY UNSECURED CREDITORS' COMMITTEE (0.4); BEGIN COORDINATING SUBPOENA RESPONSES (1.4); REVIEW AND REVISE DRAFT SETTLEMENT AGREEMENT RE: UNIVERSAL FIXTURES (0.5); COMMUNICATE WITH COUNSEL FOR UNIVERSAL FIXTURES (0.2); REVIEW AND REVISE DRAFT SETTLEMENT AGREEMENT RE: SEGA (0.5); COMMUNICATE WITH COUNSEL FOR SEGA (0.2); REVIEW DATA PROVIDED BY COUNSEL FOR MINER FLEET RE: CLAIMS ISSUES (0.4); REVIEW AND REVISE DRAFT SETTLEMENT AGREEMENT RE: MINER FLEET (0.4); COMMUNICATE WITH COUNSEL FOR MINER FLEET (0.2); REVIEW STATUS OF RESPONSES TO 70TH OMNIBUS OBJECTION RE: REVISED PROPOSED ORDER (0.4); REVIEW LETTER FROM COUNSEL RE: LITIGATION HOLD MATTERS (0.4); REVIEW BACKGROUND RE: PENDING LITIGATION (0.8); COMMUNICATE WITH LITIGATION TECHNOLOGY PERSONNEL RE: COMMENCING LITIGATION HOLD (0.5); DRAFT LITIGATION HOLD COMMUNICATIONS AND FOLLOW UP WITH CUSTODIANS (2.9).
LIBERI JM	05/11/10	7.50	COMMUNICATE WITH COUNSEL FOR MOTOROLA RE: CLAIMS MATTERS (0.3); REVIEW AND CONFIRM INFORMATION PROVIDED BY COUNSEL FOR MOTOROLA (0.6); REVIEW RESPONSES TO 70TH OMNIBUS OBJECTION RE: HUMAN RESOURCES MATTERS (0.4); RESEARCH EMPLOYEE CLAIMS AND RESPONSES TO OMNIBUS OBJECTIONS (0.9); REVIEW DOCUMENTS RE: RESPONSE TO CREDITORS' COMMITTEE SUBPOENA (2.8); COORDINATE COLLECTION, REVIEW AND PRODUCTION OF DOCUMENTS TO CREDITORS' COMMITTEE (2.2); DRAFT CORRESPONDENCE RE: DOCUMENT PRODUCTION (0.3).

LIBERI JM	05/12/10	9.40	DRAFT AND SERVE RESPONSES AND OBJECTIONS TO UNSECURED CREDITORS' COMMITTEE SUBPOENA (2.2); REVIEW DOCUMENTS IN RESPONSE TO COMMITTEE SUBPOENA (3.4); COORDINATE COLLECTION, REVIEW AND PRODUCTION OF DOCUMENTS (1.3); REVIEW NEW SUBPOENA SERVED UPON DEBTORS BY UNSECURED CREDITORS' COMMITTEE (0.3); BEGIN COORDINATING RESPONSES TO NEW SUBPOENA (0.8); REVIEW NOTICE OF STATUS CONFERENCE RE: CALIFORNIA EMPLOYMENT LITIGATION (0.3); REVIEW AND COMMENT ON DRAFT HEARING AGENDA (0.3); REVIEW PREFERENCE ANALYSES RE: POTENTIAL PREFERENCE PAYMENT TARGETS (0.8).
LIBERI JM	05/13/10	6.90	COORDINATE COLLECTION, REVIEW AND PRODUCTION OF DOCUMENTS IN RESPONSE TO COMMITTEE SUBPOENAS (2.3); REVIEW DOCUMENTS RE: COMMITTEE DOCUMENT PRODUCTION (3.4); REVIEW STATUS OF CREDITOR RESPONSES TO OMNIBUS OBJECTIONS (0.7); REVIEW CASE CALENDAR RE: FILING DEADLINES (0.2); REVIEW DRAFT DEMAND LETTERS (0.3).
LIBERI JM	05/14/10	7.60	COORDINATE COLLECTION, REVIEW AND PRODUCTION OF DOCUMENTS RE: COMMITTEE SUBPOENAS (2.1); REVIEW DOCUMENTS RE: COMMITTEE PRODUCTION (2.8); CONFERENCE CALL RE: PRODUCTION MATTERS (0.5); COMMUNICATE WITH COUNSEL FOR GENERAL INSTRUMENT RE: SETTLEMENT MATTERS (0.3); REVISE DRAFT SETTLEMENT AGREEMENT RE: GENERAL INSTRUMENT (0.6); RESEARCH INSURANCE POLICY ISSUES (0.6); DRAFT AND SERVE RESPONSES TO COMMITTEE SUBPOENA (0.7).
LIBERI JM	05/15/10	4.20	REVIEW DOCUMENTS RE: COMMITTEE SUBPOENAS (1.5); COMMUNICATE WITH COMMITTEE COUNSEL RE: SUBPOENA REQUESTS (0.3); REVIEW BACKGROUND DOCUMENTS RE: POTENTIAL CLAIMS FOR COMPLAINT (2.4).
LIBERI JM	05/16/10	4.40	REVIEW BACKGROUND DOCUMENTS RE: COMPLAINT (0.5); RESEARCH POTENTIAL CLAIMS AND CAUSES OF ACTION RE: COMPLAINT (2.3); BEGIN REVIEW AND REVISIONS OF DRAFT COMPLAINT (1.6).
LIBERI JM	05/17/10	8.20	REVIEW DOCUMENTS RE: COMMITTEE SUBPOENAS (1.5); REVIEW AND REVISE DRAFT COMPLAINT (3.8); RESEARCH POTENTIAL CLAIMS RE: COMPLAINT (1.4); REVIEW NOTICE OF FACTS AND CIRCUMSTANCES RE: POTENTIAL INSURANCE CLAIMS (0.5); REVIEW AND COMMENT ON DRAFT HEARING AGENDA (0.4); REVIEW DOCUMENTS RE: LOCATION OF CONTACT ADDRESSES FOR SERVICE PURPOSES (0.6).

LIBERI JM	05/18/10	9.60	REVIEW AND REVISE DRAFT COMPLAINT (1.8); COMMUNICATE WITH COUNSEL FOR CC INVESTORS RE: ADVERSARY MATTERS (0.4); ANALYZE POTENTIAL CLAIMS RE: INSURANCE ISSUES (1.7); REVIEW DOCUMENTS AND ANALYZE CLAIMS ASSETED BY CC INVESTORS (1.4); ATTEMPT TO CONFIRM ALLEGATIONS OF CC INVESTORS RE: TAX MATTERS AND CONSTRUCTION COSTS (1.8); REVIEW DOCUMENTS RE: TAX MATTERS (1.7); REVIEW AND COMMENT ON DRAFT LETTERS (0.8).
LIBERI JM	05/19/10	5.40	REVIEW DOCUMENTS RE: COMMITTEE SUBPOENAS (0.6); COORDINATE REVIEW AND PRODUCTION OF DOCUMENTS (0.5); DRAFT TRANSMITTAL LETTER RE: DOCUMENT PRODUCTIONS (0.2); REVISE DRAFT SETTLEMENT AGREEMENT RE: UNIV. FIXTURE AND DISPLAY (0.4); COMMUNICATE WITH COUNSEL FOR UNIV. FIXTURE RE: SETTLEMENT MATTERS (0.2); COMMUNICATE WITH COUNSEL FOR US SIGNS RE: HEARING AND SETTLEMENT MATTERS (0.3); WORK ON DOCUMENT DATABASE ISSUES (0.6); RESEARCH ALLEGATIONS MADE IN RESPONSES TO OMNIBUS OBJECTIONS (1.1); REVIEW CREDITOR DISCOVERY SERVED UPON DEBTORS (0.7); REVIEW PREFERENCE ANALYSES RE: POTENTIAL LITIGATION TARGETS (0.8).
LIBERI JM	05/20/10	6.00	REVIEW CORRESPONDENCE RE: PENDING LITIGATION AND NOTICE TO DEBTORS RE: FUTURE DISCOVERY (0.4); REVIEW BACKGROUND RE: CLAIMS AND MATTERS AT ISSUE IN PENDING LITIGATION (0.6); RESEARCH CUSTODIANS POTENTIALLY SUBJECT TO LITIGATION HOLD (0.8); DRAFT CORRESPONDENCE RE: LITIGATION HOLD (0.6); REVIEW CORRESPONDENCE FROM CUSTODIANS RE: RECORDS AND DOCUMENTS (1.7); CONSIDER GROUNDS FOR OBJECTION TO TAX CLAIMS (0.8); FOLLOW UP ON DEBTORS' REQUESTS FOR FURTHER INFORMATION IN SUPPORT OF UNSUPPORTED CLAIMS (1.1).
LIBERI JM	05/21/10	6.10	REVIEW AND ORGANIZE RECORDS RECEIVED IN RESPONSE TO DOCUMENT PRODUCTION REQUESTS (2.4); WORK ON PRODUCTION DATABASE ISSUES (0.8); FOLLOW UP WITH CUSTODIANS RE: LITIGATION HOLD ISSUES (0.7); REVIEW DOCUMENTS RECEIVED FROM DEBTORS' FINANCIAL INSTITUTIONS RE: PRIOR PAYMENT MATTERS (1.3); REVIEW CORRESPONDENCE FROM INSURERS RE: POTENTIAL CLAIMS AND CAUSES OF ACTION (0.4); RESEARCH ALLEGATIONS IN CORRESPONDENCE FROM INSURERS (0.5).

LIBERI JM	05/24/10	6.00	DRAFT CONTESTED MATTER STATUS UPDATES FOR CORRESPONDENCE RE: INSURANCE MATTERS (1.8); COMMUNICATE WITH COUNSEL FOR MOTOROLA RE: CLAIMS AND SETTLEMENT MATTERS (0.4); RESEARCH TREATMENT OF ASSERTED CLAIMS POTENTIALLY COVERED BY INSURANCE POLICIES (2.4); REVIEW FACTS AND CIRCUMSTANCES RE: CLAIMS ASSERTED BY CC INVESTORS ALLEGEDLY RELATING TO PROPERTY REPAIRS (0.9); FOLLOW UP WITH CUSTODIANS RE: LITIGATION HOLD MATTERS (0.5).
LIBERI JM	05/25/10	2.60	REVIEW PREFERENCE ANALYSES RE: POTENTIAL PREFERENCE TARGETS (0.8); COMMUNICATE WITH COUNSEL FOR MINER FLEET RE: CLAIMS SETTLEMENT (0.4); REVISE DRAFT SETTLEMENT AGREEMENT RE: MINER FLEET (0.5); DRAFT NOTICE OF SETTLEMENT (0.4); CORRESPOND WITH DEBTORS RE: PROPOSED SETTLEMENT (0.2); FINALIZE AND FILE SETTLEMENT RE: MINER FLEET (0.3).
LIBERI JM	05/26/10	4.90	FOLLOW UP WITH CUSTODIANS RE: LITIGATION HOLD REQUESTS (0.7); CONSIDER RESPONSES TO 70TH OMNIBUS OBJECTION AND POTENTIAL CONSENSUAL RESOLUTIONS (1.5); REVIEW CORRESPONDENCE FROM INSURERS RE: POTENTIAL CLAIMS (0.5); REVIEW CASE CALENDAR RE: RESPONSE DEADLINES (0.2); BEGIN PREPARING INITIAL DISCLOSURES RE: CC INVESTORS ADVERSARY PROCEEDING (1.4); CONSULT DEBTORS RE: INITIAL DISCLOSURE ISSUES (0.6).
LIBERI JM	05/27/10	5.20	REVIEW STATUS OF SETTLEMENT DISCUSSIONS RE: PENDING MATTERS (0.6); FOLLOW UP ON DEBTOR DEMAND LETTERS RE: RECEIVABLES (1.4); REVIEW DOCUMENTS RE: BOARD ISSUES (2.8); REVIEW DRAFT DEMAND LETTERS (0.4).
LIBERI JM	05/28/10	2.70	REVIEW DOCUMENTS RE: BOARD MATTERS AND RELATED ISSUES (2.4); COMMUNICATE WITH COUNSEL FOR CC INVESTORS RE: ADVERSARY PROCEEDING MATTERS (0.3).
		110.80	
SIDHU SS	05/03/10	1.10	REVIEW DOCUMENTATION REGARDING CLAIM OF WEIDLER CLASS AND APPLICABLE PRECEDENT FOR PURPOSES OF DRAFTING SETTLEMENT AGREEMENT; RESEARCH FOR PURPOSES OF ANALYZING CLAIMS OF SAP (.5); REVIEW DOCUMENTATION REGARDING CLAIMS OF ETON FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT (.2).

SIDHU SS	05/04/10	2.20	DRAFT SETTLEMENT REGARDING CLAIMS OF WEIDLER CLASS (.9); DRAFT ADVERSARY COMPLAINT REGARDING ETON CLAIMS (.7); RESEARCH BANKRUPTCY CODE AND RULES FOR PURPOSES OF ANALYZING CLAIMS OF SAP (.6).
SIDHU SS	05/06/10	1.80	DRAFT ADVERSARY COMPLAINT REGARDING CLAIMS OF MICROSOFT CORPORATION (1.8).
SIDHU SS	05/07/10	0.40	REVIEW AND REVISE SETTLEMENT REGARDING CLAIMS OF WEIDLER CLASS.
SIDHU SS	05/10/10	0.30	REVISE ADVERSARY COMPLAINT REGARDING MICROSOFT CLAIMS (.2); REVIEW ADVERSARY COMPLAINT REGARDING ETON CLAIMS (.1).
SIDHU SS	05/12/10	0.70	REVISE WEIDLER SETTLEMENT AGREEMENT AND DRAFT NOTICE OF SETTLEMENT (.7).
SIDHU SS	05/14/10	0.50	REVIEW AND REVISE WEIDLER SETTLEMENT DRAFT AND NOTICE DRAFT (.3); REVIEW MICROSOFT CLAIMS, DOCUMENTATION, AND ENTITY STRUCTURE FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT (.2).
SIDHU SS	05/18/10	0.10	REVISE MICROSOFT ADVERSARY COMPLAINT (.1).
SIDHU SS	05/19/10	7.00	REVIEW CIRCUIT CITY STORES AND AFFILIATES INSURANCE POLICIES FOR PURPOSES OF DRAFTING NOTICE OF CIRCUMSTANCES (1.5); REVIEW MEMORANDUM REGARDING FRENCH TAX ISSUES FOR PURPOSES OF DRAFTING NOTICE OF CIRCUMSTANCES (.1); REVIEW CIRCUIT CITY STORES AND AFFILIATES CORPORATE RECORDS AND FILINGS TO DETERMINE DIRECTORS AND OFFICERS RELEVANT TO NOTICE OF CIRCUMSTANCES (2.9); DRAFT OBJECTION REGARDING GOWLINGS MOTION TO LIFT FEE CAP (1.3); DRAFT AND REVISE NOTICE OF CIRCUMSTANCES REGARDING CIRCUIT CITY STORES AND AFFILIATES (.9); CONFER REGARDING REVISIONS TO NOTICE OF CIRCUMSTANCES (.3).
SIDHU SS	05/31/10	1.20	REVIEW AND REVISE OBJECTION TO GOWLINGS MOTION TO LIFT FEE CAP.
		<b>15.30</b>	
<b>Total Associate</b>		<b>227.20</b>	
INGRAM CH	05/11/10	1.30	ASSIST CASE TEAM WITH ELECTRONIC DISCOVERY PROJECT RE: CALL RE PRODUCTION NEEDED (.2); CONF W/LA RE ASSISTING ON SAME (.2); WORK ON PRODUCTION PREPARATION (.9).
INGRAM CH	05/14/10	1.70	ASSIST CASE TEAM WITH ELECTRONIC DISCOVERY PROJECT RE: PRODUCTION PREPARATION AND/OE CREATION FOR DO AND TAN PRODUCTIONS.

INGRAM CH	05/17/10	0.30	ASSIST CASE TEAM WITH ELECTRONIC DISCOVERY PROJECT RE: PREPARE FILES FOR INCLUSION TO PRODUCTION DATABASE.
INGRAM CH	05/18/10	0.80	ASSIST CASE TEAM WITH ELECTRONIC DISCOVERY PROJECT RE: UPDATE PRODUCTION DATABASE W/DO AND TAN PRODUCTIONS.
INGRAM CH	05/19/10	0.70	ASSIST CASE TEAM WITH ELECTRONIC DISCOVERY PROJECT RE: ADDITION OF MORE FILES RECEIVED TO REVIEW DATABASE FOR TAN PRODUCTION PREPARATION AND CONFER W/LEGAL ASSISTANTS ON SAME.
INGRAM CH	05/24/10	0.50	ASSIST CASE TEAM WITH ELECTRONIC DISCOVERY PROJECT RE: CORRESPOND W/M FRIEL RE RECENT CASE PRODUCTIONS; UPDATE PRODUCTION DATABASE RE TAN DOCUMENTS.

5.30

**Total Client Specialist**

5.30

FRIEL ML	05/13/10	1.70	DISCUSSIONS WITH LEGAL TECHNOLOGY DEPARTMENT REGARDING PRODUCTION OF DOCUMENTS RELATING TO 2 SUBPOENAS (0.6); COORDINATE THE LOADING OF PDF DOCUMENTS INTO THE REVIEW DATABASE IN ANTICIPATION OF PRODUCTION (0.6); SEARCH IN REVIEW AND PRODUCTION DATABASES FOR DOCUMENTS INCLUDED IN FIRST PRODUCTION REGARDING CC DO PRODUCTION (0.5).
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FRIEL ML	05/14/10	4.10	REVIEW AND COPY ORIGINAL CORPORATE MINUTE BOOKS IN PREPARATION FOR DOCUMENT PRODUCTION (1.2); COORDINATE COPIES OF ADDITIONAL MATERIALS BY OFFICE SERVICES (0.2); SCAN PAPER DOCUMENTS INTO DATABASE (1.2); COMMUNICATIONS WITH LEGAL TECHNOLOGY REGARDING DOCUMENT PRODUCTION (0.5); DISCUSSIONS WITH J. LIBERI REGARDING STATUS AND PROCESS OF DOCUMENT PRODUCTION (0.3); REVIEW DOCUMENT PRODUCTION CD AND PREPARE PACKAGE FOR DELIVERY VIA OVERNIGHT MAIL (0.7).
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FRIEL ML	05/17/10	0.50	COORDINATE WITH WITH LEGAL TECHNOLOGY REGARDING THE LOADING OF PRODUCTIONS INTO DATABASE AND MONITOR SAME.
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FRIEL ML	05/18/10	0.90	COMMUNICATE WITH LEGAL TECHNOLOGY REGARDING STATUS OF LOADING OF PRODUCTIONS INTO PRODUCTION DATABASE (0.2); PREPARE SKADTECH TICKET REGARDING ADDITIONAL DOCUMENTS TO BE PRODUCED (0.4); COMMUNICATE SAME (0.3).
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FRIEL ML	05/19/10	1.10	COMMUNICATE WITH LEGAL TECHNOLOGY REGARDING PRODUCTION OF ADDITIONAL DOCUMENTS (0.4); PREPARE SKADTECH TICKETS REGARDING THE BATES NUMBERING AND PRODUCTION TO CD OF DOCUMENTS TO BE PRODUCED (0.7).
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FRIEL ML	05/24/10	0.70	COMMUNICATE WITH LEGAL TECHNOLOGY DEPARTMENT REGARDING THE UPLOADING OF RECENT PRODUCTIONS INTO THE PRODUCTION DATABASE (0.3); PERFORMING SEARCHES REGARDING SAME (0.4).
FRIEL ML	05/25/10	0.20	COMMUNICATE WITH ATTORNEY REGARDING THE DOCUMENTS WHICH WERE LOADED INTO THE PRODUCTION DATABASE.
		<b>9.20</b>	
HEANEY CM	05/07/10	0.40	ASSIST WITH PREPARATION FOR LITIGATION HOLDER LETTERS IN RESPONSE TO SUBPOENA (.4).
HEANEY CM	05/20/10	2.90	PREPARE BACKGROUND DOCUMENTS IN CONNECTION WITH LITIGATION HOLD LETTER RESPONDING TO SUBPOENA (2.9).
HEANEY CM	05/21/10	0.70	REVIEW LIST OF PARTIES FOR LITIGATION HOLD LETTER FOR ACCURACY (.4); ASSIST ATTORNEYS WITH PREPARATION OF LETTER (.3).
HEANEY CM	05/24/10	2.30	REVIEW ORGANIZE AND CATALOG RESPONSES TO LITIGATION HOLD MEMORANDUM (.9); UPDATE AND ORGANIZE CHART OF PARTIES TO MEMORANDUM (1.4).
HEANEY CM	05/25/10	0.80	REVIEW ORGANIZE AND CATALOG RESPONSES TO LITIGATION HOLD MEMORANDUM (.8).
HEANEY CM	05/26/10	0.30	REVIEW ORGANIZE AND CATALOG RESPONSES TO LITIGATION HOLD MEMORANDUM (.3).
		<b>7.40</b>	
LAMANNA WK	05/10/10	1.90	RESEARCH ON/IN CASE/DEAL DOCUMENTS RE STATUS OF ADVERSARY PROCEEDINGS (0.5); DRAFT TABLE OF PENDING ADVERSARY PROCEEDINGS (1.4).
		<b>1.90</b>	
MORTON LS	05/11/10	3.50	COMPILE ELECTRONIC DOCUMENTS FOR PRODUCTION TO CD (2.9); DISTRIBUTE CDS TO ATTORNEY AND REQUESTOR (.6).
MORTON LS	05/19/10	0.90	ASSIST WITH DOCUMENT PRODUCTION AND DELIVERY OF DOCUMENTS (.9).
MORTON LS	05/24/10	0.70	REVIEW EMAILS AND DOCUMENTS AND SET-UP RETENTION FOLDER (.7).
		<b>5.10</b>	
<b>Total Legal Assistant</b>		<b>23.60</b>	
<b>TOTAL TIME</b>		<b><u>256.10</u></b>	



Circuit City Stores, Inc. (DIP)  
Nonworking Travel Time

Bill Date: 06/10/10  
Bill Number: 1319242

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	05/10/10	1.90	NON-WORKING TRAVEL FROM WILMINGTON TO RICHMOND.
GALARDI GM	05/12/10	2.00	NON-WORKING TRAVEL FROM RICHMOND TO WILMINGTON.
		3.90	
<b>Total Partner</b>		3.90	
FREDERICKS IS	05/10/10	1.60	TRAVEL FROM WILMINGTON, DELAWARE TO RICHMOND, VIRGINIA (3.2).
FREDERICKS IS	05/12/10	2.30	TRAVEL FROM RICHMOND VA TO WILMINGTON DE.
FREDERICKS IS	05/19/10	2.20	TRAVEL FROM WILMINGTON DE TO RICHMOND VA (4.4).
FREDERICKS IS	05/20/10	2.00	TRAVEL FROM RICHMOND VA TO WILMINGTON DE (4.1).
		8.10	
<b>Total Associate</b>		8.10	
<b>TOTAL TIME</b>		<u>12.00</u>	

Circuit City Stores, Inc. (DIP)  
Reorganization Plan / Plan Sponsors

Bill Date: 06/10/10  
Bill Number: 1319242

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	05/04/10	0.30	REVIEW EXTENDED EMAIL RE: FEASIBILITY.
GALARDI GM	05/07/10	1.10	CALL WITH R. PACHULSKI RE: OPEN ISSUES (.4); FOLLOW-UP CALL RE: SAME (.3); WORK ON STRATEGY RE: CONFIRMATION, BYLAWS AND RELATED ISSUES (.4).
GALARDI GM	05/18/10	1.40	EMAILS AND CALLS WITH COMMITTEE COUNSEL RE: PLAN STRUCTURE ISSUES (.9); CALLS AND EMAILS RE: PLAN STRUCTURE WITH COMPANY AND DIRECTORS (.5).
GALARDI GM	05/19/10	1.40	REVIEW AND ANALYZE RESEARCH RE: SUCCESSOR ISSUES AND RELATED MATTERS (1.1); EMAILS WITH R. PACHULSKI RE: PLAN GOVERNANCES ISSUES (.3).
GALARDI GM	05/20/10	0.90	REVIEW AND FOLLOW-UP ON EMAILS RE: LANDLORD PLAN SETTLEMENT (.2); BEGIN REVIEWING AND ANALYZING REVISED BY LAWS AND TRUST AGREEMENT (.7).
GALARDI GM	05/21/10	3.80	WORK ON JOINT PLAN ISSUES RE: BYLAWS, TRUST AGREEMENT AND ALTERNATIVE STRUCTURES.
GALARDI GM	05/27/10	2.20	REVIEW REVISE AND COMMENT ON PROPOSED BYLAWS, TRUST AGREEMENT (1.3); ANALYZE ISSUE WITH COMMITTEE PLAN FOR BOARD (.9).
		11.10	
<b>Total Partner</b>		11.10	
BAKER SK	05/12/10	0.20	DRAFT CORRESPONDENCE TO J. STAHLER REGARDING CONFIRMATION HEARING (.2).
		0.20	
BUGAY JJ	05/27/10	7.40	REVIEW COMMITTEE'S PROPOSED LIQUIDATING TRUST AGREEMENT, PLAN, AND BYLAWS (.4); PREPARE FOR MEETING RE: SAME (.3); ATTEND MEETING RE: SAME (1.8); PERFORM LEGAL RESEARCH CONCERNING SAME (4.9).
		7.40	
FREDERICKS IS	05/06/10	0.80	REVIEW PLAN OBJECTION AND RESOLUTION SUMMARY AND COMMENT ON SAME (.8).
FREDERICKS IS	05/07/10	0.70	PREPARE FOR AND PARTICIPATE CONFERENCE CALL W/ COUNSEL TO THE COMMITTEE RE: PLAN RESOLUTIONS AND RELATED ISSUES (.7).

FREDERICKS IS	05/19/10	0.80	REVIEW AND RESPOND TO VARIOUS CORRESPONDENCE RELATED TO CONFIRMATION AND OBJECTIONS THERETO AND RESEARCH RELATED TO LANDLORD OBJECTIONS (.8).
FREDERICKS IS	05/20/10	0.30	CONDUCT INITIAL REVIEW OF REVISED LTA AND OC BYLAWS (.3).
FREDERICKS IS	05/21/10	1.50	REVIEW CORRESPONDENCE FROM COUNSEL TO THE COMMITTEE AND TELEPHONE CALLS RE: SAME (.8); CONTINUE TO REVIEW REVISED BYLAWS AND TRUST AGREEMENT AND IDENTIFY OPEN ISSUES (.7).
FREDERICKS IS	05/25/10	1.70	WORK ON ISSUES RELATED TO LIQUIDATING TRUST AGREEMENT AND BYLAWS (1.7).
FREDERICKS IS	05/26/10	2.70	CONTINUE TO WORK ON ISSUES RELATED TO DISPUTES WITH THE COMMITTEE, INCLUDING REVIEWING RELEVANT MATERIALS AND PREPARING INFORMATION FOR BOARD CALL AND TELEPHONE CALLS (2.7).
FREDERICKS IS	05/27/10	2.90	PREPARE FOR AND PARTICIPATE IN STRATEGY CONFERENCE RE: CONFIRMATION (2.9).
		<b>11.40</b>	
GRANT K	05/12/10	0.80	EMAILS AND DISCUSSIONS REGARDING CANADIAN PLAN ISSUES. (.8).
		<b>0.80</b>	
KUMAR JS	05/03/10	2.40	UPDATING CHART OF CONFIRMATION OBJECTIONS AND REVISING PLAN (1.3). LEGAL RESEARCH RE FEASIBILITY IN LIQUIDATING CASES (1.1).
KUMAR JS	05/04/10	2.90	LEGAL RESEARCH RE FEASIBILITY REQUIREMENT IN LIQUIDATING CASES (2.9).
KUMAR JS	05/06/10	0.30	REVIEWING SUMMARY OF CONFIRMATION OBJECTIONS (.3).
KUMAR JS	05/10/10	3.60	REVISING SUMMARY OF CONFIRMATION OBJECTIONS AND CREATING SUMMARY OF OBJECTIONS (3.6).
KUMAR JS	05/25/10	5.40	REVISING OVERSIGHT COMMITTEE BYLAWS AND LIQUIDATING TRUST AGREEMENT AND RESEARCH RE RELATED ISSUES (5.4).
KUMAR JS	05/26/10	0.90	REVISING LIQUIDATING TRUST AGREEMENT AND OVERSIGHT COMMITTEE BYLAWS (.9).
KUMAR JS	05/27/10	5.10	CALL RE POTENTIAL STAND ALONE PLAN BY DEBTORS AND BEGIN DRAFTING SAME (4.4). REVISING LIQUIDATING TRUST AGREEMENT (.7).
KUMAR JS	05/28/10	3.80	DRAFTING DEBTORS' STAND ALONE PLAN (3.8).
		<b>24.40</b>	
<b>Total Associate</b>		<b>44.20</b>	

TOTAL TIME

55.30

Circuit City Stores, Inc. (DIP)  
Retention / Fee Matters (SASM&F)

Bill Date: 06/10/10  
Bill Number: 1319242

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	05/14/10	0.40	REVIEW MONTHLY INVOICE.
		0.40	
<b>Total Partner</b>		0.40	
GRANT K	05/07/10	3.90	REVIEWED AND REVISED APRIL STATEMENT OF FEES AND EXPENSES. (3.9).
		3.90	
LAZAROFF KA	05/25/10	1.50	PREPARE EXHIBITS FOR 6TH SKADDEN FEE APPLICATION.
LAZAROFF KA	05/26/10	0.90	BEGIN DRAFTING 6TH FEE APPLICATION.
		2.40	
<b>Total Associate</b>		6.30	
<b>TOTAL TIME</b>		<u>6.70</u>	

Circuit City Stores, Inc. (DIP)  
Retention / Fee Matters / Objections (Others)

Bill Date: 06/10/10  
Bill Number: 1319242

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	05/03/10	0.40	ADDRESS ISSUES ON CROWE BILL.
GALARDI GM	05/12/10	0.40	REVIEW COMMITTEE MOTION RE: GOWLINGS CAP.
GALARDI GM	05/20/10	0.50	CALL WITH S. BORDERS RE: STATUS OF FTI/COMMITTEE DISPUTE (.4); REVIEW EMAILS RE: CROWE FEES (.1).
		1.30	
<b>Total Partner</b>		1.30	
FREDERICKS IS	05/03/10	0.60	TELEPHONE CALL FROM J. MARCUM RE: CONSULTING SERVICES INVOICE; REVIEW INVOICE AND CORRESPONDENCE TO NOTICE PARTIES RE: SAME (.6).
FREDERICKS IS	05/04/10	0.20	REVIEW INVOICE SUBMITTED BY M. MOSIER AND CORRESPONDENCE TO NOTICE PARTIES RE: SAME (.2).
FREDERICKS IS	05/13/10	0.80	REVIEW RESEARCH RELATED TO GOWLINGS' MOTION TO EXCEED FEE CAP AND CONFERENCE RE: SAME (.8).
FREDERICKS IS	05/25/10	1.30	REVIEW AND REVISE OBJECTION TO GOWLINGS' MOTION (1.3).
FREDERICKS IS	05/26/10	1.10	REVIEW AND REVISE UPDATED DRAFT OF GOWLINGS' OBJECTION (1.1).
FREDERICKS IS	05/30/10	1.50	FURTHER REVIEW AND REVISE GOWLINGS' OBJECTION (1.5).
		5.50	
SIDHU SS	05/12/10	3.10	RESEARCH ISSUES REGARDING RETROACTIVE RETENTION OF COUNSEL FOR PURPOSES OF RESPONSE TO MOTION TO LIFT FEE CAP (3.1).
SIDHU SS	05/13/10	2.40	REVIEW GOWLING MOTIONS TO LIFT FEE CAP AND DRAFT OBJECTION IN RESPONSE.
SIDHU SS	05/14/10	2.90	RESEARCH ISSUES REGARDING RETROACTIVE RETENTION FOR PURPOSES OF DRAFTING OBJECTION TO REMOVAL OF FEE CAP (1.5); DRAFT OBJECTION TO GOWLINGS MOTION TO REMOVE FEE CAP (1.4)0.
SIDHU SS	05/18/10	1.10	RESEARCH CASE LAW DISCUSSING COURT APPROVAL OF RETAINED PROFESSIONALS FOR PURPOSES OF RESPONSE TO MOTION TO LIFT FEE CAP (.4); DRAFT OBJECTION TO GOWLINGS MOTION TO LIFT FEE CAP (.7).

SIDHU SS	05/25/10	3.50	CONFER REGARDING REVISIONS TO OBJECTION TO GOWLING MOTION TO LIFT FEE CAP (.2); REVISE OBJECTION TO GOWLING MOTION (3.3).
SIDHU SS	05/26/10	3.50	CONFER REGARDING REVISIONS TO GOWLINGS MOTION TO LIFT FEE CAP (.6); REVISE OBJECTION TO GOWLINGS MOTION TO LIFT FEE CAP (2.1); REVIEW ARSENE TAXAND MOTION FOR RETENTION FOR PURPOSES OF DRAFTING OBJECTION THERETO (.2); RESEARCH LAW REGARDING RETENTION ISSUES FOR PURPOSES OF DRAFTING OBJECTION TO ARSENE TAXAND RETENTION (.6).
		16.50	
<b>Total Associate</b>		22.00	
<b>TOTAL TIME</b>		<u>23.30</u>	



Circuit City Stores, Inc. (DIP)  
Secured Claims

Bill Date: 06/10/10  
Bill Number: 1319242

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	05/05/10	0.20	REVIEW CORRESPONDENCE FROM M. STOVER REGARDING UTILITY BOND CLAIMS (.2).
BAKER SK	05/17/10	0.60	REVIEW CORRESPONDENCE FROM M. STOVER REGARDING DRAFT CANCELLATION NOTICES (.6).
BAKER SK	05/24/10	0.50	DRAFT CORRESPONDENCE TO A. SIGEL AND K. BRADSHAW REGARDING SURETY BOND CLAIMS (.2); DRAFT CORRESPONDENCE TO M. STOVER REGARDING SURETY BOND CLAIMS (.3).
		1.30	
Total Associate		1.30	
TOTAL TIME		<u>1.30</u>	

Circuit City Stores, Inc. (DIP)  
Tax Matters

Bill Date: 06/10/10  
Bill Number: 1319242

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	05/13/10	1.40	REVIEW CLAIMS OBJECTION AND RESPONSE BY NUMEROUS TAXING AUTHORITIES (.9); CALLS WITH B. WELLER RE: POSSIBLE RESOLUTION AND UPCOMING HEARING (.5).
GALARDI GM	05/14/10	1.70	CONTINUE WORKING ON ISSUES RE: ADMINISTRATIVE TAX CLAIMS AND 37TH OMNIBUS OBJECTION (.7); CALLS WITH STATE TAX COUNSEL (.4); REVIEW AND ANALYZE FRENCH TRANSACTION SLIDES (.6).
GALARDI GM	05/19/10	0.40	EMAILS RE: TAX SETTLEMENT ISSUES.
GALARDI GM	05/21/10	0.90	FOLLOW-UP RE: TAX SETTLEMENTS; REVIEW AND RESPOND TO EMAILS FROM B. WELLER RE: SETTLEMENT STATUS (.1).
GALARDI GM	05/24/10	0.20	REVIEW EMAILS RE: TAX CLAIMS AND SETTLEMENT REQUESTS.
		4.60	
<b>Total Partner</b>		4.60	
BUGAY JJ	05/06/10	1.20	COMPLETE FINAL DRAFT OF VIRGINIA TAX OBJECTION (.8); EMAILS WITH COMPANY RE: FINAL SALES/USE TAX AMOUNTS (.4).
		1.20	
FREDERICKS IS	05/06/10	1.80	REVIEW AND REVISE PROPOSED SETTLEMENT AGREEMENT RE: SOUTH CAROLINA AND CORRESPONDENCE AND CONFERENCE RE: SAME (.3); PARTICIPATE IN CONFERENCE CALL W/ PWC RE: UPDATE ON CANADIAN TAX MATTERS AND FOLLOW-UP TELEPHONE CALL RE: SAME (1.2).
FREDERICKS IS	05/07/10	1.70	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL RE: CANADIAN AND FRENCH TAX MATTERS AND RELATED CANADIAN ISSUES AND PARTICIPATE IN FOLLOW-UP CALLS RE: SAME (1.7).
FREDERICKS IS	05/10/10	0.40	TELEPHONE CALL RE: IRS TAX UPDATE (.4).
FREDERICKS IS	05/14/10	1.40	REVIEW IRS SALE/LEASEBACK LEASE DOCUMENTS AND TELEPHONE CALLS AND CORRESPONDENCE RE: SAME (1.4).
FREDERICKS IS	05/21/10	0.70	REVIEW MATERIALS RELATED TO OMNI 37 SETTLEMENTS AND TELEPHONE CALL W/ J. MCDONALD RE: SAME (.7).
FREDERICKS IS	05/24/10	2.30	REVIEW MATERIALS PROVIDED BY COUNSEL TO VARIOUS TEXAS TAXING AUTHORITIES AND REVIEW MATERIALS PROVIDED BY CC AND CONFERENCE CALL RE: SAME (1.7); TELEPHONE CALL RE: CANADIAN TAX MATTERS (.6).

FREDERICKS IS	05/26/10	1.40	REVIEW MATERIALS RELATED TO VARIOUS TAX CLAIMS WORK W/ CC RE: RESOLVING TAX CLAIMS (1.4).
		<b>9.70</b>	
LIBERI JM	05/13/10	0.90	RESEARCH TAX CLAIM OBJECTION MATTERS (0.9).
LIBERI JM	05/25/10	2.20	RESEARCH GROUNDS FOR OBJECTION TO TAXING AUTHORITY CLAIMS (2.2).
LIBERI JM	05/26/10	1.60	REVIEW AND REVISE DRAFT OBJECTION TO TAX CLAIMS (1.6).
		<b>4.70</b>	
MARSTON JP	05/10/10	2.50	DRAFT OUTLINE RE: IRS APPEAL (2.1); DISCUSS CASE WITH J. BREWSTER (.4).
MARSTON JP	05/11/10	0.20	CORRESPOND WITH OTHERS RE: IRS APPEAL MATTER (.2).
MARSTON JP	05/12/10	3.20	WORK ON IRS APPEAL.
MARSTON JP	05/13/10	6.50	WORK ON IRS APPEAL (6.5).
MARSTON JP	05/14/10	5.10	WORK ON IRS APPEAL (5.1).
MARSTON JP	05/17/10	4.70	WORK ON IRS APPEAL (4.7).
MARSTON JP	05/18/10	5.30	WORK ON IRS APPEAL (5.3).
MARSTON JP	05/19/10	3.80	WORK ON IRS APPEAL (3.8).
MARSTON JP	05/20/10	6.60	WORK ON IRS APPEAL (6.6).
MARSTON JP	05/21/10	1.60	WORK ON IRS APPEAL (1.6).
MARSTON JP	05/24/10	0.50	WORK ON IRS APPEAL (.2); CALL WITH J. MCDONALD (.3).
MARSTON JP	05/25/10	3.70	WORK ON IRS APPEAL (3.7).
MARSTON JP	05/26/10	3.30	WORK ON IRS APPEAL (3.3).
MARSTON JP	05/27/10	5.30	WORK ON IRS APPEAL (5.3).
MARSTON JP	05/28/10	0.20	CORRESPONDENCE RE: IRS APPEAL (.2).
		<b>52.50</b>	
SIDHU SS	05/06/10	0.40	REVIEW AND REVISE SETTLEMENT REGARDING SOUTH CAROLINA TAX CLAIMS (.4).
SIDHU SS	05/27/10	4.30	REVISE OBJECTION TO GOWLINGS MOTION TO LIFT FEE CAPS (2.6); DRAFT OBJECTION TO ARSENE TAXAND MOTION FOR RETENTION (1.7).
		<b>4.70</b>	
VINE J	05/11/10	3.10	REVISE MASS. TAX OBJECTION (3.1).
VINE J	05/12/10	1.20	REVISE MASS. TAX OBJECTION (1.2).
		<b>4.30</b>	

Total Associate	77.10
TOTAL TIME	<u>81.70</u>

Circuit City Stores, Inc. (DIP)  
Utilities

Bill Date: 06/10/10  
Bill Number: 1319242

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	05/04/10	0.40	REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCES (.4).
BAKER SK	05/10/10	0.50	REVIEW CORRESPONDENCE FROM VARIOUS UTILITY COMPANIES REGARDING FINAL ACCOUNT BALANCES (.5).
BAKER SK	05/18/10	0.40	REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCES (.4).
BAKER SK	05/20/10	0.20	TELEPHONE CALL WITH REP OF CITY OF TORRANTS REGARDING UTILITIES (.2).
BAKER SK	05/21/10	0.40	REVIEW CORRESPONDENCE FROM VARIOUS UTILITY COMPANIES REGARDING FINAL ACCOUNT BALANCES (.4).
BAKER SK	05/25/10	0.70	REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCES (.7).
		2.60	
Total Associate		2.60	
TOTAL TIME		<u>2.60</u>	
CLIENT TOTAL		<u>1,118.80</u>	